

THE LIGHT COMMUNITY PROJECT
UNAUDITED FINANCIAL ACCOUNTS
FOR THE YEAR ENDED
31 JANUARY 2026
Registered Charity: SC836043

CALDER HAY STEWART & CO LTD
153 Queen Street, First Floor, Front,
Glasgow
G1 3BJ

THE LIGHT COMMUNITY PROJECT

TRUSTEES' ANNUAL REPORT

YEAR TO 31 JANUARY 2026

Objectives & Activities

The objectives of the charity is to advance the religion of Islam, by means of, but not exclusively, promoting the teachings and tenets of Islam and provision of services for Islamic education in accordance with the Quran and the Sunnah of the Prophet Muhammad (Peace be upon him) as interpreted by the Ahle Sunnah Wal Jamah school of thought.

Main Activities

To advance education for the benefit of the general public by means of, but not exclusively, the provision of supplementary classes, community learning programmes.
To provide recreational and leisure time activities for young people to prevent social exclusion.

Achievement & Performance

During the year the property was bought and works begun to create the Mosque area for the community. Events have been held to bring the community together and prayers have been established in the property.

Future Projects

Once the Mosque is complete and functional, all prayers will be established, Islamic Events and Scholars will visit in order to benefit the community.
Educational Classes will begin for Children and adults to provide Islamic Education.

Trustees

Date 08/09/2026

M IBRAHIM

S HUSSEIN

O JAVED

**THE LIGHT COMMUNITY PROJECT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2026**

The trustees present their report with the merged statement of financial activities including income and expenditure account for the year ended 31 January 2026 and balance sheet as at 31 January 2026. trustees have adopted the provisions of the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number

SC836043

Principal Address

65 Vasart Court
Perth
Scotland

Trustees

M IBRAHIM
S HUSSEIN
O JAVED

Independent Examiner

Bilal Butt
153 Queen Street
First Floor Front
Glasgow
G1 3BJ

Independent Examiner Details

Name	Bilal Butt
Qualification	ACCA
Membership Number	2379672

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by its constitution and is constituted as an unincorporated association.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Approved by order of the board of trustees on 08/09/2026 and signed on its behalf by:



Trustee

THE LIGHT COMMUNITY PROJECT
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts of the charity for the year ended 31 January 2026 which are set out on the following pages.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention.

Examiner Details

Date

27/08/2026

Bilal Butt
153 Queen Street
First Floor Front
Glasgow
G1 3BJ



ACCA 2379672

THE LIGHT COMMUNITY PROJECT
BALANCE SHEET
AS AT 31 JANUARY 2026

	Notes	2026 £	£	2025 £	£
Longterm Tangible Assets					
		-		-	
Equipment		27,355		-	
Land & Property		225,750		-	
		<u>253,105</u>		<u>-</u>	
Current assets					
Stock		-		-	
Cash at Bank		3,576		-	
Cash In Hand		-		-	
		<u>3,576</u>		<u>-</u>	
Creditors: Amounts falling due within one year		242,001		-	
		<u>242,001</u>		<u>-</u>	
Net Assets			<u><u>14,680</u></u>		<u><u>-</u></u>
Income Funds					
Restricted Funds at 31 January 2026	7	0		0	
Unrestricted Funds at 31 January 2026		14,680		0	
			<u><u>14,680</u></u>		<u><u>0</u></u>

THE LIGHT COMMUNITY PROJECT
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JANUARY 2026

				31/01/2026 31/03/2026	31/01/2025 31/03/2025
	Notes	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		£	£	£	£
INCOMING RESOURCES					
Income from Charitable Activities	2	-	-	-	0
Donations	3	160,738	-	160,738	-
Grants	4	-	-	-	-
Total Incoming Resources		<u>160,738</u>	<u>0</u>	<u>160,738</u>	<u>0</u>
Expenditure on:					
Charitable Activities	5	<u>146,058</u>	<u>0</u>	<u>146,058</u>	<u>0</u>
Net income resources before transfer		14,680	0	14,680	0
Gross transfer between funds		-	-	-	-
Net income for the year/ Net movement in funds		14,680	0	14,680	0
Fund balances at 31 January 2025		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund balances at 31 January 2026		<u><u>14,680</u></u>	<u><u>0</u></u>	<u><u>14,680</u></u>	<u><u>0</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

THE LIGHT COMMUNITY PROJECT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2026

1 Accounting policies

Charity information

The Light Community Project is scottish Charitable Incorporated Organisation.

1.1 Accounting Convention

The financial statements have been prepared in accordance with charity's [governing document], the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulation 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going Concern

At the time of approving financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming Resources

All income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

1.5 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities basis consistent with the use of resources.

1.6 Taxation

The charity is exempt from tax on its charitable activities.

1.7 Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Equipment	20% Straight Line Basis
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THE LIGHT COMMUNITY PROJECT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

2	Income from Charitable Activities	Unrestricted Funds	Unrestricted Funds
		2026	2025
		£	£
	Education Classes	<u>0</u>	<u>0</u>
		<u>0</u>	<u>0</u>
		<u>0</u>	<u>0</u>
3	Donations	Unrestricted Funds	Unrestricted Funds
		2026	2025
		£	£
	Donations	<u>160,738</u>	<u>-</u>
		<u>160,738</u>	<u>-</u>
4	Grants	Restricted Funds	Restricted Funds
		2026	2025
		£	£
	Grants Received	<u>-</u>	<u>0</u>
		<u>-</u>	<u>-</u>
		<u>-</u>	<u>-</u>

THE LIGHT COMMUNITY PROJECT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2026

5 Charitable Activities

	Charitable Activities Unrestricted 2026 £	Charitable Activities Restricted 2026 £	Total 2026 £	Total 2025 £
Cost of Events	5,848		5,848	0
Rent & Rates	-		-	0
Charges	163		163	0
Subcontractors	14,808		14,808	0
Insurance	1,257		1,257	0
Travel & Subsistence	1,078		1,078	0
Utilities	8,093		8,093	0
Administration	4,399		4,399	0
Advertisement	-		-	0
Depreciation (See Note 8)	6,839		6,839	0
Legal & Professional	10,458		10,458	0
Sundry Expenses	-		-	0
Cleaning	1,440		1,440	0
Repairs & Maintenance	91,675		91,675	0
	<u>146,058</u>	<u>-</u>	<u>146,058</u>	<u>-</u>
Share of Support & Governance Costs (See Note 6)	<u>0</u>	<u>-</u>	<u>0</u>	<u>0</u>
	<u>146,058</u>	<u>-</u>	<u>146,058</u>	<u>-</u>
Analysis by Fund				
Unrestricted Funds	146,058	-	146,058	-
Restricted Funds	-	-	-	-
	<u>146,058</u>	<u>-</u>	<u>146,058</u>	<u>-</u>

THE LIGHT COMMUNITY PROJECT

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2026

6 Support & Governance Costs

	Support Cost £	Governance Cost £	2026 £	2025 £
Consultancy fees		-	-	-
Accountancy fees		-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

THE LIGHT COMMUNITY PROJECT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2026

7 Restricted Funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 31-Jan-25 £	Movement in funds Incoming resources £	Resources expended £	Transfers £	Balance at 31-Jan-26 £
Restricted Funds	0	0	0	0	0
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

8	Tangible Fixed Assets	Equipment £	Land & Property £	Total £
	Cost			
	As at 31 January 2025	-	-	-
	Additions	34,194	225,750	259,944
	As at 31 January 2026	<u>34,194</u>	<u>225,750</u>	<u>259,944</u>
	Depreciation			
	As at 31 January 2025	-	-	-
	Charge for the year	6,839	-	6,839
	As at 31 January 2026	<u>6,839</u>	<u>-</u>	<u>6,839</u>
	Net Book Value			
	As at 31 January 2026	<u>27,355</u>	<u>225,750</u>	<u>253,105</u>
	As at 31 January 2025	<u>-</u>	<u>-</u>	<u>-</u>